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Counsel for the ResCap Liquidating Trust

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

RESIDENTIAL CAPITAL, LLC, et al.,

Debtors.

Case No. 12-12020 (MG)

Chapter 11

Jointly Administered

CERTIFICATE OF NO OBJECTION REGARDING THE RESCAP LIQUIDATING TRUST'S SEVENTY-SECOND OMNIBUS OBJECTION TO (A) AMENDED AND SUPERSEDED CLAIMS; (B) LATE FILED CLAIMS; AND (C) DUPLICATE CLAIMS

1. The undersigned hereby certifies that, as of the date hereof, he is not aware of any answer, objection or other responsive pleading to the relief sought in the following claims objection, filed by the ResCap Liquidating Trust on August 22, 2014 (the “Claims Objection”):

The ResCap Liquidating Trust's Seventy-Second Omnibus Objection to (A) Amended and Superseded Claims; (B) Late Filed Claims; and (C) Duplicate Claims [Docket No. 7417].

2. The undersigned further declares that he has caused a review of the Court's docket in these cases and has not been advised that any other answer, objection or other responsive pleading to the Claims Objection appears thereon. The deadline for filing responses to the Claims Objection, September 12, 2014, has passed.

3. In accordance with the *Order Under Bankruptcy Code Sections 102(1), 105(a) and 105(d), Bankruptcy Rules 1015(c), 2002(m) and 9007 and Local Bankruptcy Rule 2002-2*

Establishing Certain Notice, Case Management and Administrative Procedures entered on May 23, 2012 [Docket No. 151] (the “Case Management Procedures”), the undersigned submits this Certificate of No Objection pursuant to 28 U.S.C. § 1746.

4. Accordingly, for the reasons set forth in the Claims Objection, the ResCap Liquidating Trust respectfully requests that the proposed order granting the Claims Objection, annexed hereto as Exhibit 1, be entered in accordance with the procedures set forth in the Case Management Procedures.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: September 26, 2014
New York, New York

Respectfully submitted,

/s/ Norman S. Rosenbaum
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Counsel for the ResCap Liquidating Trust

EXHIBIT 1

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
)	

**ORDER GRANTING THE RESCAP LIQUIDATING TRUST’S SEVENTY-SECOND
OMNIBUS OBJECTION TO (A) AMENDED AND SUPERSEDED CLAIMS; (B)
LATE-FILED CLAIMS; (C) AND DUPLICATE CLAIMS**

Upon the seventy-second omnibus claims objection, (the “Objection”),¹ of The ResCap Liquidating Trust (the “Liquidating Trust”) established pursuant to the terms of the confirmed Plan filed in the above-referenced Chapter 11 Cases, as successor in interest to the Debtors, seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the “Procedures Order”), disallowing and expunging the (i) Amended and Superseded Claims on the basis that such claims have been amended and superseded by at least one subsequently-filed, corresponding claim; (ii) Late-Filed Claims on the basis that they were filed after the applicable Bar Date; and (iii) Duplicate Claims on the basis that they assert claims against are either identical to a corresponding claim filed by the same claimant or substantially similar to a corresponding claim filed by the same claimant; and it appearing that this Court has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. §

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Fifty-Eighth Omnibus Claims Objection.

157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and upon consideration of the Objection, the *Declaration of Deanna Horst in Support of The ResCap Liquidating Trust's Seventy-Second Objection to (A) Amended and Superseded Claims; (B) Late-Filed Claims; and (C) Duplicate Claims* annexed thereto as Exhibit 1-A; and the *Declaration of P. Joseph Morrow IV in Support of The ResCap Liquidating Trust's Seventy-Second Omnibus Objection to Claims (Late-Filed Claims)*, annexed thereto as Exhibit 1-B; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Liquidating Trust, the Liquidating Trust's beneficiaries, the Debtors, and all parties in interest and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit A annexed hereto under the heading "*Claims to be Disallowed and Expunged*" (collectively, the "Amended and Superseded Claims") are hereby disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the claims listed on Exhibit A annexed hereto under the heading "Surviving Claims" (collectively, the "Surviving Claims") will remain on the Claims Register, and such claims are neither allowed nor disallowed at this time; and it is further

ORDERED that the disallowance and expungement of the Amended and Superseded Claims does not constitute any admission or finding with respect to any of the Surviving Claims; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit B annexed hereto (the “Late-Filed Claims”) are hereby disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit C annexed hereto (the “Duplicate Claims”) are hereby disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the claims listed on Exhibit C annexed hereto under the heading “Surviving Claims” (collectively, the “Surviving Claims”) will remain on the Claims Register, and such claims are neither allowed nor disallowed at this time; and it is further

ORDERED that the disallowance and expungement of the Duplicate Claims does not constitute any admission or finding with respect to any of the Surviving Claims; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors’ claims and noticing agent, is directed to disallow and expunge the Amended and Superseded, Late-Filed, and Duplicate Claims identified on the schedule attached as Exhibit A, Exhibit B, and Exhibit C hereto so that such claims are no longer maintained on the Claims Register; and it is further

ORDERED that the Liquidating Trust is authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Objection as provided therein shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of (1) any Surviving Claim, and (ii) any claim not listed on Exhibit A, Exhibit B, or Exhibit C annexed to this Order, and all rights to object on any basis are expressly reserved with respect to any such Surviving Claim and any claim that is not listed on Exhibit A, Exhibit B, or Exhibit C annexed hereto; and it is further

ORDERED that this Order shall be a final order with respect to each of the Amended and Superseded Claims, Late-Filed Claims, or Duplicate Claims identified on Exhibit A, Exhibit B, or Exhibit C annexed hereto, as if each such Amended and Superseded, Late-Filed, or Duplicate Claim had been individually objected to; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2014
New York, New York

THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT A
SEVENTY-SECOND OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged							Surviving Claims						
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	
1	AT&T Corp James Grudus, Esq. AT&T Services, Inc One AT&T Way, Room 3A218 Bedminster, NJ 07921	393	08/13/2012	Administrative Priority Administrative Secured Secured Priority \$17,987.03 General Unsecured	Residential Capital, LLC	12-12020	AT&T Corp Karen A. Cavagnaro - Lead Paralegal AT&T Services, Inc One AT&T Way, Room 3A104 Bedminster, NJ 07921	7352	01/29/2014	Administrative Priority Administrative Secured Secured Priority \$55,618.86 General Unsecured	GMAC Mortgage, LLC	12-12032	
2	City of Cincinnati 801 Plum Street, Room No 202 Cincinnati, OH 45202	247	07/02/2012	Administrative Priority Administrative Secured Secured Priority \$17,141.85 General Unsecured	Residential Capital, LLC	12-12020	City of Cincinnati 801 Plum Street, Room No 202 Cincinnati, OH 45202	291	07/16/2012	Administrative Priority Administrative Secured Secured Priority \$27,041.85 General Unsecured	Residential Capital, LLC	12-12020	
3	GE Capital Information Technology Solutions, Inc. Attn Bankruptcy Administration PO Box 13708 Macon, GA 31208	6888	07/26/2013	Administrative Priority Administrative Secured Secured Priority \$6,786.79 General Unsecured	Residential Capital, LLC	12-12020	GE Capital InformationTechnology Solutions, Inc. Attn Bankruptcy Administration GECITS PO Box 13708 Macon, GA 31208	7468	06/23/2014	Administrative Priority Administrative Secured Secured Priority \$5,688.54 General Unsecured	Residential Capital, LLC	12-12020	
4	Harris County, et al John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	5819	11/19/2012	Administrative Priority Administrative Secured Secured Priority \$33,243.60 General Unsecured	GMAC Mortgage, LLC	12-12032	Harris County, et al John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	6955	08/13/2013	Administrative Priority Administrative Secured Secured Priority \$9,313.93 General Unsecured	GMAC Mortgage, LLC	12-12032	
5	Imperial County Treasurer-Tax Collector 940 W. Main Street, Suite 106 El Centro, CA 92243	6861	05/28/2013	UNLIQUIDATED Administrative Priority Administrative Secured Secured Priority General Unsecured	Residential Capital, LLC	12-12020	Imperial County Treasurer-Tax Collector 940 W. Main Street, Suite 106 El Centro, CA 92243	7318	01/08/2014	\$1,164.40 Administrative Priority Administrative Secured Secured Priority General Unsecured	Residential Capital, LLC	12-12020	
6	New York Department of Taxation and Finance Bankruptcy Section P O Box 5300 Albany , NY 12205-0300	65	06/06/2012	Administrative Priority Administrative Secured Secured Priority \$45.37 \$55.27 General Unsecured	GMAC Mortgage, LLC	12-12032	New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	6852	05/16/2013	Administrative Priority Administrative Secured Secured Priority \$151.55 \$496.02 General Unsecured	GMAC Mortgage, LLC	12-12032	
7	WAKE COUNTY WAKE COUNTY TAX COLLECTOR 421 FAYETTEVILLE ST. SUITE 200 RALEIGH, NC 27601	676	09/24/2012	Administrative Priority Administrative Secured Secured Priority \$10,804.17 \$1,034.71 General Unsecured	GMAC Mortgage, LLC	12-12032	Wake County Revenue Department Wake County Justice Center 301 S McDowell Street, Suite 3800 PO Box 2331 Raleigh, NC 27602	7350	01/16/2014	\$712.34 Administrative Priority Administrative Secured Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	

Exhibit B

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT B
SEVENTY-SECOND OMNIBUS OBJECTION - LATE FILED CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
1	Lamun Mock Cunnynggham & Davis, PC Attn Bret D. Davis 5613 N. Classen Blvd Oklahoma City, OK 73118	7348	01/22/2014	Administrative Priority Administrative Secured Secured Priority \$3,308.50 General Unsecured	Residential Capital, LLC	12-12020
2	LENDOW INC 2405 PENTLAND DR BIRMINGHAM, AL 35235	7174	09/19/2013	Administrative Priority Administrative Secured \$65,000.00 Secured \$10,000.00 Priority General Unsecured	Residential Capital, LLC	12-12020
3	Metropolitan Trustee of Metropolitan Government of Nashville & Davidson County Metropolitan Trustee PO Box 196358 Nashville, TN 37219-6358	7185	10/03/2013	Administrative Priority Administrative Secured UNLIQUIDATED Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032
4	New Hampshire Department of Revenue Administration Attn Legal Bureau 109 Pleasant Street PO Box 457 Concord, NH 03302-0457	7462	04/01/2014	Administrative Priority Administrative Secured Secured \$85,164.22 Priority General Unsecured	GMAC Mortgage, LLC	12-12032

Exhibit C

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT C
SEVENTY-SECOND OMNIBUS OBJECTION - DUPLICATE/REDUNDANT CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Surviving Claim Number	Reason for Disallowance
1	Western Massachusetts Electric Company Northeast Utilities, Credit and Collection Center PO Box 2899 Hartford, CT 06101-8307	653	09/24/2012	Administrative Priority Administrative Secured Secured Priority \$2.54 General Unsecured	GMAC Mortgage, LLC	12-12032	657	Claim duplicative of and identical to the surviving Claim 657 filed by Western Massachusetts Electric Company
2	Wilentz, Goldman & Spitzer, P.A. Attn Deirdre Woulfe Pacheco, Esq. 90 Woodbridge Center Drive Suite 900, Box 10 Woodbridge, NJ 07095	1885	10/29/2012	Administrative Priority Administrative Secured Secured Priority \$6,207.50 General Unsecured	Residential Funding Real Estate Holdings, LLC	12-12062	1891	Substantially similar claim filed against an incorrect debtor.